IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.235 OF 2006

Commissioner of Central Excise ..Appellant.

V/s.

M/s.Quick Service ..Respondent.

Mrs.S.V.Bharucha L.B.Pante for appellant.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 30TH AUGUST, 2007.

P.C. :-

The question of law is framed at paragraph No.4 in the appeal memo. The main issue is as to whether the Tribunal can impose penalty under section 76 of the Finance Act, 1994. After considering the provisions of sections 80 read with 76, we have held that there is discretion in the Tribunal to interfere with the penalty imposed.

2. In the instant case, in our opinion, no question of law would arise. Hence appeal is dismissed.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)